

DELAWARE DIVISION OF REVENUE
LICENSE/EXCISE TAX RETURN - FORM LM1 9410

LEM54

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION 701 PBL UTL TX
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BUSINESS NAME AND ADDRESS

TAXABLE BASIS

_____ X .0200 = \$ _____
 GROSS RECEIPTS - MANUFACTURING

_____ X .04250 = \$ _____
 GROSS RECEIPTS - OTHER

\$.00 AMOUNT DUE

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is a true, correct and complete return.

DATE

TELEPHONE NUMBER

Mail This Form With Remittance Payable To:
 Delaware Division of Revenue
 P.O. Box 2340, Wilmington, DE 19899-2340
 For questions, call (302) 577-8780

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

LICENSE/EXCISE TAX RETURN - MONTHLY

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

To Update Your Contact/Business Information on File with Revenue:
To Change Tax Information You've Already Reported:

[Remit a License Request for Change form](#)
[Remit an Amended return](#)

SPECIFIC LINE INSTRUCTIONS

PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.

1. Enter on the first line of your return the amount of rents received from Manufacturing gross receipts. Multiply this amount by 0.0200 and enter the result in the space provided.
2. Enter on the second line of your return the amount of rents received from Other gross receipts. Multiply this amount by 0.04250 and enter the result in the space provided.
3. Add the tax from both lines and enter the result in the AMOUNT DUE box. Sign and date the return and provide your telephone number. Cut along the line provided and mail the form with remittance due to the address on the return.

If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.
 Go to www.delaware.gov to renew your business license online!

SAMPLE COMPLETED RETURN

TAXABLE BASIS

55,825 X .0200 = \$ **1,117.00**
 GROSS RECEIPTS - MANUFACTURING

69,550 X .04250 = \$ **2,956.00**
 GROSS RECEIPTS - OTHER

\$ 4,073.00 AMOUNT DUE

Monthly Gross Receipts Tax Returns are due on or before the 20th day of the month following the end of the tax period.

MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE
01/31/2008	02/20/2008	04/30/2008	05/20/2008	07/31/2008	08/20/2008	10/31/2008	11/20/2008
02/29/2008	03/20/2008	05/31/2008	06/20/2008	08/31/2008	09/22/2008	11/30/2008	12/22/2008
03/31/2008	04/21/2008	06/30/2008	07/21/2008	09/30/2008	10/20/2008	12/31/2008	01/20/2009

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.